149 U.S. 278

RECORD, CASE NO. 13840.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1892.

TERM No., 230.

THE UNITED STATES, PLAINTIFF IN ERROR,

vs.

MRS. ANNA M. DUMAS, CHRISTIAN SCHULTZE, JOSEPH A. REID, ET AL.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

FILED OCTOBER 21, 1889.

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a United States of America. Circuit court of the United States, eastern district of Louisiana.

UNITED STATES, PLAINTIFFS IN ERROR,
versus
ANNA M. DUMAS ET ALS., DEFENDANTS in error. } No. 11725.

Charles Parlange, esquire, U. S. attorney, for plaintiffs in error.

White & Saunders and Leonard, Marks & Bruenn, esquires, for defendants in error.

Writ of error returnable to the Supreme Court of the United States, at the city of Washington, D. C., on the second Monday of October, A. D. 1889.

Transcript of record.

1 Circuit court of the United States, eastern district of Louisiana.

UNITED STATES
vs.
ANNA M. DUMAS & AL. } No. 11725.

PETITION.—*Filed July* 30, 1888.

To the hon. the circuit court of the United States for the fifth circuit and eastern district of Louisiana:

The petition of the United States with respect represents: That Mrs. Anna M. Dumas, Christian Schultz, Jos. A. Reid, Jas. M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith, of the parish of St. Tammany, Louisiana, are in solido indebted to them in the sum of seven hundred and nine $\frac{89}{100}$ dollars—$709.98—with interest as hereinafter claimed, for this, that on the 9th day of June, 1883, the said Anna M. Dumas, being postmaster at Covington, in the parish of St. Tammany, Louisiana, did, as required by law make, sign, and deliver to petitioners the bond, a copy whereof is hereto annexed as part of this petition, in favor of petitioners, in the penal sum of six thousand dollars, subject to the terms and conditions therein set forth, and the said

2 Christian Schultz, Jos. A. Reid, Jas. M. Thompson, A. C. Dickson, Jno. T. Munsch, Chas. Thiery, J. Pelloat, H. J. Smith, W. B. Cook, Hardy Horace Smith, John Ed. Smith, and J. Cahier did sign the same as sureties, jointly and severally, for the faithful performance by the said Anna M. Dumas of the terms and conditions thereof, and the same was duly accepted and approved by the Postmaster-General of the United States on the 5th day of July, 1883. Petitioners aver that the said Anna M. Dumas, during the time she held the said office as postmaster aforesaid under the said bond, wholly failed and neglected

to comply with and fulfill the terms and conditions of the said bond, and particularly in this, that she did not faithfully discharge all the duties and trusts imposed on her by the law and rules of the Post-Office Department, and faithfully once in three months and oftener when required render accounts of her receipts and expenditures as postmaster aforesaid in manner prescribed by the Postmaster-General, and pay the balance of all moneys that came to her hands from postage collected, postage stamps, stamped envelopes sold, and money orders issued by her or from other sources connected with the postal service to the Postmaster-General in the manner prescribed; that she did not safely keep without loaning, using all public moneys collected by her and that came into her hands as postmaster aforesaid and faithfully and promptly transfer and pay over the same when so directed by the Postmaster-General. And she did not faithfully account with the United States and pay over as directed by the Postmaster-General all moneys, postage stamps, stamped envelopes, postal cards which she as postmaster aforesaid received for the use and benefit of the Post-Office Department. Petitioners further show that the

3 Postmaster-General of the United States being satisfied that the said Anna M. Dumas, postmaster as aforesaid, had made false returns of the business at the said post-office during the period from Jan. 1, 1881, to 3d August, 1885, did by order No. 161, hereto annexed as part of this petition, as authorized to do by law in such case, did fix and allow to the said Anna M. Dumas, as compensation in lieu of commissions on her returns of the business of said office, the sum of ninety-five dollars per quarter year from the 1st April, 1883, and at and after that rate per quarter to 3d August, 1885. Petitioners further aver that the amount of commissions illegally retained by the said Anna M. Dumas as postmaster aforesaid, in excess of the compensation fixed and allowed by the said order of the Postmaster-General for the quarter years from 1st October, 1883, to 3d August, 1885, is seven hundred and $\frac{89}{100}$ dollars; that the same has been duly demanded of the said Anna M. Dumas and her said sureties and that the same has not been paid; all of which is in violation of the conditions of the bond. Petitioners annex hereto as part of this petition, and as showing in detail of items and date the indebtedness aforesaid of said Anna M. Dumas, a certified statement of the accounts of said postmaster from 1st October, 1883, to 3d Aug., 1885, marked Ex. A. Demand of payment, marked Ex. B. Copy of order of Postmaster-General No. 161, fixing compensation, marked Ex. C. Copy of transcript of cancellations, marked Ex. D.

Petitioners aver that by reason of the breaches aforesaid of the conditions of the said bond the same has become forfeited and the liability of the obligors thereon has become absolute. Wherefore they pray

4 that the said Anna M. Dumas, Christian Schultz, Jos. A. Reid, Jas. M. Thompson, A. C. Dickson, Jno. T. Munsch, Chas. Thiery, J. Pelloat, H. J. Smith, W. B. Cook, Hardy Horace Smith, John Ed. Smith, and J. Cahier, be cited and, after due proceedings had, that they be condemned in solido to pay petitioners said sum of seven hundred and nine $\frac{89}{100}$ dollars, with interest thereon at the rate of six per cent annum from 8th day of June, 1887, till paid and costs of suit.

(Signed) J. W. GURLEY,
Asst. U. S. Atty.

5 *Certificate to copy of bond.*

Chief clerk. }
Form 1026. }

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. McCouville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct copy of the original bond, dated June 9, 1883, of Mrs. Anna M. Dumas, late postmaster at Covington, in the State of *Lou* Louisiana, pertaining to his accounts in the office of the Sixth Auditor of the Treasury.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, this twenty-fourth day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

(Signed) D. M. COUVILLE,
Sixth Auditor and Auditor of the Treasury
for the Post-Office Department.

6 Know all men by these presents that we, Mrs. Anna M. Dumas, of Covington, in the county of St. Tammany, State of Louisiana, and Christian Schultz, Jos. A. Reid, Jas. M. Thompson, A. C. Dickson, Jno. T. Munsch, Chas. Thiervy, J. Pellvat, H. J. Smith, W. B. Cook, Hardy Horace Smith, and J. E. Smith, and J. Cahier, of Covington, county of St. Tammany, State of Louisiana, are held and firmly bound unto the United States of America in the just and full sum of six (86,000) thousand dollars, for the payment whereof, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

In witness whereof we have hereunto subscribed our names and affixed our seals this 9th day of June, in the year of our Lord one thousand eight hundred and eighty-three.

Whereas the above bounden Anna M. Dumas is postmaster at Covington, as aforesaid;

Now, the condition of this obligation is such that if the said Anna M. Dumas shall faithfully discharge all the duties and trusts imposed on him, either by law or the rules and regulations of the Post-Office Department, and faithfully, once in three months, or oftener if thereto required, render accounts of his receipts and expenditures as postmaster to the Post-Office Department, in the manner and form prescribed by the Postmaster-General, and shall pay the balance of all moneys that shall come to his hands from postage collected, postage stamps, and stamped envelopes sold, or money-orders issued by him, or from any other source connected with the
7 postal service, in the manner prescribed by the Postmaster-General for the time being, and shall keep safely, without loaning, using, depositing in other banks or exchanging for other funds than as allowed by law, all the public money collected by him or otherwise at any time placed in his possession and custody, till the same is ordered by the Postmaster-General to be transferred or paid out; and when such orders for

transfer or payment are received, shall faithfully and promptly make the same as directed, and shall also faithfully do and perform all of the duties and obligations imposed upon or requ'red of him by law or the rules and regulations of the Department, in connection with the money-order business, and shall also faithfully do and perform, as agent and depositary for the Post-Office Department, all such acts and things as may be required of him by the Postmaster-General, and, moreover, shall faithfully account with the United States in the manner directed by the said Postmaster-General for all moneys, postage stamps, stamped envelopes, postal cards, bills, bonds, notes, drafts, receipts, vouchers, money-orders, blanks, mail keys, maps, and other property and papers which he, as postmaster or as agent and depositary as aforesaid, shall receive for the use and benefit of the said Post-Office Department, then the above obligation shall be void; otherwise of force. And it is hereby expressly agreed and stipulated that in case the said postmaster shall, during his term of office, execute a new bond with different sureties, all the parties to the above obligation shall be held and bound for all charges against the said postmaster up to the end of the quarter during which such new bond shall be executed, and the acceptance of such new bond, whenever the same may be signified by the Postmaster-General, shall date from the last day of such quarter.

8 Witness:

(Signed) CHAS. HEINTZ.

(Signed)	P. M., ANNA M. DUMAS.	[SEAL.]
"	CHRISTIAN SCHULTZ,	[SEAL.]
"	J. T. CAHIER,	[SEAL.]
"	JOS. A. REID,	[SEAL.]
"	HARDY HORACE SMITH,	[SEAL.]
"	JAS. M. THOMPSON,	[SEAL.]
"	A. C. DICKSON,	[SEAL.]
"	JOHN T. MUNSCH,	[SEAL.]
"	CH. THIEVY,	[SEAL.]
"	J. PELLVAT,	[SEAL.]
"	H. J. SMITH,	[SEAL.]
"	W. B. COOK,	[SEAL.]
"	JOHN E. SMITH,	[SEAL.]

Sureties.

STATE OF LOUISIANA, *ss:*

I hereby certify that J. Pellvat,, Jos. A. Reid, Hardy Horace Smith, Jas. M. Thompson, W. B. Cook, A. C. Dickson, John F. Munsch, C. Thievy, J. Cahier, H. J. Smith, John Edis Smith, the sureties above named, and who have signed the foregoing bond, are responsible and sufficient to insure the payment of double the entire penalty named therein. Witness my hand this 9th day of June, A. D. 1883.

(Signed) FRANCIS A. GUYOL, *J. P.*

STATE OF LOUISIANA,
County of St. Tammany, ss:

J. Pellvat, Jos. A. Reid, Hardy Horace Smith, Jas. M. Thompson, Christian Schultz, W. B. Cook, A. C. Dickson, John T. Munsch, Ch. Thievy, J. Cahier, H. J. Smith, John Edis Smith, sureties, being
9 duly sworn, depose and say, and each for himself deposes and says, he has executed the within bond, and that his place of residence is correctly stated therein; that he is a free-holder of said State, and that he is worth the sum here set against his name, over and above all debts and liabilities existing against him, and also, over and above whatever property the laws of the State exempt from levy or sale, the total sum thus assured amounting to twelve ($12,000) thousand dollars.

(Signed) J. PELLVAT
(Seven hundred fifty dollars), $750.
" JOS. A. REID
(One thousand dollars), $1,000.
" HARDY HORACE SMITH
(Five hundred dollars), $500.
" JAS. M. THOMPSON
(One thousand dollars), $1,000.
" W. B. COOK
(Two thousand dollars), $2,000.
" A. C. DICKSON
(Fifteen hundred dollars), $1,500.
" CH. THIEVY
(One thousand dollars), $1,000.
" J. CAHIER
(Five thousand dollars), $5,000.
" H. J. SMITH
(Seven hundred and fifty dollars), $750.
" JOHN EDIS SMITH
(Fifteen hundred dollars), $1,500.
" JOHN T. MUNSCH
(Five hundred dollars), $500.

Subscribed and sworn before me this 9th day of June, A. D. 1883.
(Signed) FRANCIS A. GUYOL,
Justice of the Peace.

STATE OF LOUISIANA,
County of St. Tammany, ss:

I, Wm. C. Morgan, clerk of the Eighteenth Jud. Dist. Court, the same being a court of record, do hereby certify that Francis A. Guyol, whose genuine signature appears to the foregoing affidavit and cer-
10 tificate, was, at the time of signing the same, a justice of the peace in and for the county and State aforesaid, duly qualified, and that all his official acts, as such, are entitled to full faith and credit.

In witness whereof I have hereunto set my hand as clerk and affixed the seal of said court on this 9th day of June, 1883.

(Signed) WM. C. MORGAN,
Clerk.

STATE OF LOUISIANA,
Parish of St. Tammany:

I hereby certify that on this 30th day of June, 1883, the following alterations or additions were made to the foregoing bond, with the consent of all the parties thereto, viz: In line third, page 1, Jos. Reid changed to Jos. A. Reid. The name of J. Cohier was added to line five, page one, and there being no printed seal attached to the signatures of Jos. A. Reid, Hardy Horace Smith, and John Edis Smith, seals written and made with a pen were attached thereto. (The erasure Jos. A. Reid made and approved before signing.)

Witness my hand this 30th day of June, A. D. 1883.

(Signed) FRANCIS A. GUYOL,
Justice Peace.

11 *Certificate to statement of account.*

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. M. Couville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct statement of the account, from October 1, 1883, to August 3, 1885, of Mrs. Anna M. Dumas, late postmaster at Covington, in the State of Louisiana, and that the papers thereto appended are copies of papers pertaining to his accounts in the office of the Sixth Auditor.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, District of Columbia, this 24 day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

[SEAL.] (Signed) D. M. COUVILLE,
Sixth Auditor and Auditor of the Treasury
for the Post-Office Department.

12 [Office of the Auditor of the Treasury for the P. O. Department. Collecting Division. Form C.] 13

DR. *Mrs. Anna M. Dumas, P. M., Covington, La., in acc't with the U. S.* CR.

To balances due on quarterly returns from Oct. 1 to Dec. 31, 1883	48.29	Feb. 8, '84 By amt. transferred from late account	76.64
Nov 12, '83 To dft. on G. R. Deichtman	3.34	Jan. 26, '84 " Deposit	17.33
Jan. 1 to Mar. 31, 1884	135.02	Apl. 29, " " "	32.00
Apl. 1 " June 30, "	See credit.	July 19, " " "	60.68
July 1 " Sept. 30, "	84.87	June 30, " " 2nd qr. '84 returns	22.13
Oct. 1 " Dec. 31, "	55.36	Aug. 1 " " Deposit	50.15
Jan. 1 " Mar. 31, 1885	10.44	No. 12 " " "	50.00
Apl. 1 " June 30, "	53.61	Jan. 20, '85 " "	20.00
July 1 " Aug. 3, "	10.19	Apl. 13, " " "	10.00
Sept. 4, '86 To amount of commissions illegally retained by Mrs. Anna M. Dumas, late P. M., Covington, La., being the amounts in excess of commissions allowed by the Postmaster-General by Order No. 161, Aug. 11, 1886, for the following-named quarters:		July 16, " " "	10.44
Quarter ended Dec. 31, '83	79.12	" " " " "	58.39
" " Mar. 31, '84	67.97	Balance	709.89
" " June 30, "	68.26		
" " Sept. 30, "	145.72		
" " Dec. 31, "	76.34		
" " Mar. 31, "	52.43		
" " June 30, "	148.92		
" " Aug. 3, "	77.77		
	716.53		
	1,117.65		1,117.65

To balance, $709.89.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from October 1st to December 31, 1883, inclusive.

DR.

Column for auditor.		Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter	
	Collected from Ex. P. M. Tchefuncta	$3.33
	2. Box-rent	
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter — Column for auditor: $199.41; Column for post master: $156.81	
	4. Amount of postage stamps, stamped envelopes received from the Department this quarter — Column for auditor: 260.40; Column for post master: 260.40	
	Total amount of stamps — Column for auditor: 459.81; Column for post master: 195.00	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand — Column for auditor: 237.40; Column for post master: 237.40	
	6. Deduct damaged stamps and stamped envelopes returned to the Department — Column for auditor: 222.41	
$222.41	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter	179.81
222.41		

CR.

	Column for post-master.	Column for auditor.
8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:		
On $50 at 100 per cent	$50.00	$50.00
On $100 at 60 per cent	60.00	60.00
On $87.40 at 50 per cent	55.00	64.12
On $—— at 40 per cent		
By whole amount of box rents charged in article 2		
Total compensation	165.00	174.12
9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each		
10. By expenses, per vouchers herewith		
11. Balance due the United States	237.40	48.29
		222.41

Amount of article 1	$278.25	
Amount of canceled stamps as per transcript		$293.93
Total	278.25	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post Office Department for the quarter ending ——, 188-, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps in accordance with section 26, Act of March 3, 1879, and of sections 270–74, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. Dumas, *Postmaster.*

Sworn and subscribed before the undersigned, a justice of the peace for the 3rd ward of St. Tammany, La., this 15th day of January, A. D. 1884.

Francis A. Guyol, *J. P.*

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana, from Oct. 1 to Dec. 31, 1883. A. M. Dumas, postmaster. Sept. 1st, '86. Chge. Comp. 79.12 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remain on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sum directly underneath the line opposite the words "Total Amount of Stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1 and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under Article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salaries of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General, and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court, and no

postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department, and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Corington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from January 1st to March 31, 1884, inclusive.

DR.

Column for auditor.		Column for auditor.	Column for postmaster.	Column for postmaster.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			
	2. Box-rent			
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper periodical stamps on hand at the close of last quarter	$237.40	$237.40	
	4. Amount of postage stamps, stamped envelopes, newspaper wrappers, postal cards, received from the Department this quarter	193.07	193.07	
	Total amount of stamps	430.47	120.00	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	132.48	132.48	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	297.99		
$297.99	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper periodical stamps sold during the quarter		$297.99	
297.99				

CR.

Column for postmaster.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
	$50.00	On $50 at 100 per cent
	60.00	On $100 at 60 per cent
	52.97	On $105 95 at 50 per cent
		On $ at 40 per cent
		By whole amount of box-rents charged in article 2
$160.00	162.97	Total compensation
		9. By ..... ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
		10. By expenses, per vouchers herewith
132.48	135.02	11. Balance due the United States
	297.99	

Amount of article 1		
	$255.95	
Amount of canceled stamps as per transcript		$261.05
	255.95	
Total		

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post Office Department for the quarter ending March 31, 188 , exhibit truly and faithfully the entire receipts of my post office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated; and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage due stamps canceled in payment of under-charged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. Dumas, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this eighth day of April, A. D. 1884.

W. Kennedy,
Justice Peace, 3rd Ward, Parish of St. Tammany, La

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Jan. 1 to March 31, 1884. A. M. Dumas, postmaster. Sept. 1, '86. Chge. Coms., 67.97, falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster, should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter, but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1 and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under Article 2. See Section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensations of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

That, in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and

no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars or be imprisoned for a term not exceeding one year.

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

16 [Class 4.]

Post-Office at Covington, county of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from April 1st to June 30, 1884, inclusive.

DR.

Column for Auditor.		Column for Auditor.	Column for post-master.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter		
	2. Box-rent		
	3. Amount of postage stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$132.48	$237.40
	4. Amount of postage stamps received from the Department this quarter	200.00	200.00
	Total amount of stamps	332.48	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	191.35	191.35
	6. Deduct damaged stamps and stamped envelopes returned to the Department	141.13	
	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter		246.05
$141.13			
22.13	Due P. M.		
163.26			

CR.

Column for post-master.	Column for Auditor.	
	$50.00	8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
	60.00	On $50 at 100 per cent
	12.76	On $100 at 60 per cent
		On $25.53 at 50 per cent
		On $— at 40 per cent
	122.76	By whole amount of box-rents charged in article 2
	40.50	3d qr., '83, 250 Ex. 40.50.
		4th " "
		1 " '84.
		2 " "
$190.00	163.26	Total compensation
		9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
191.35		10. By expenses, per vouchers herewith
	163.26	11. Balance due the United States

Amount of article 1		
Amount of canceled stamps as per transcript	$175.53	$176.58
	175.53	
Total		

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, La., do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending June 30, 188–, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. Dumas, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this ninth day of July, A. D. 1884.

M. Kennedy,
Justice of the Peace, 3rd ward, Parish of St. Tammany.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Apl. 1 to June 30, 1884. A. M. Dumas, postmaster. Sep. 1, '86. Ch'ge comp. $68.26 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than one quarter in advance.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained on hand the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of stamps sold during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under Article 2. See Section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the difference between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine) and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: Provided, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: Provided further, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: Provided, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or punished by both such fine and imprisonment, in the discretion of the court; and

no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail-matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail-matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, county of St. Tammany, State of Louisiana, in account with the United States for the service of the Post-Office Department, from July 1st to September 30, 1884, inclusive.

DR.

Column for auditor.		Column for auditor.	Column for postmaster.	
	1. Amount received for waste-paper, dead newspapers, printed matter, and twine sold during the quarter			
	2. Box-rent			
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$191.35	$191.35	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter	198.48	198.84	
	Total amount of stamps	389.83	390.39	
	5. Deduct amount of postage-stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	64.24	.....	
		.....	69.24	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	.....	.....	
		325.59		
325.59	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter			$326.33
325.59				

CR.

Column for postmaster.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
$100.00	$50.00	On $50 at 100 per cent 50
60.00	60.00	On $100 at 60 per cent 100
50.00	100.00	On $200 at 50 per cent 200
40.00	30.72	On $73.75 at 40 per cent 76.80
.....	.....	By whole amount of box-rents charged in article 2
250	240.72	Total compensation
.....	.....	9 By ——— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
.....	.....	10. By expenses per voucher herewith
64.24	84.87	11. Balance due the United States
.....	325.59	

Amount of article 1		
Amount of canceled stamps as per transcript	$426.80	$123.75
Total	426.80	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, La. do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending Sept. 30, 1884, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270-274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS. *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this third day of October, A. D 1884.

M. KENNEDY,
Justice Peace, 3d Ward Parish of St. Tammany.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From July 1 to September 30, 1884. A. M. Dumas, postmaster. Sept. 1, '86. C'h'ge, comp. 145.72, falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4; the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under article 2. (See Section 117, Postal Laws and Regulations, edition of 1879.)

ARTICLE 9. Enter the number of ship and steam-boat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmasters of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to of compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes or postage cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail-matter of the first-class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordidary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail-matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post office at Covington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post Office Department, from October 1 to December 31, 1884, inclusive.

DR.

Column for auditor.		Column for post-master.
	1. Amount received for waste-paper, dead newspapers, printed matter and twine sold during the quarter	.....
	2. Box-rent	.....
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter — Column for auditor: $64.24; Column for post-master: $64.24	
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps, received from the Department this quarter — Column for auditor: 366.80; Column for post-master: 232.80	
	Total amount of stamps — Column for auditor: 431.04; Column for post-master:	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand — Column for auditor: 204.34; Column for post-master: 204.34	
	6. Deduct damaged stamps and stamped envelopes returned to the Department — Column for auditor: 226.70; Column for post-master:	
226.70	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter...	92.70
226.70		

CR.

Column for post-master.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
$100.00	$50.00	On $50 at 100 per cent, 50.00
60.00	60.00	On $100 at 60 per cent, 100.00
30.00	61.34	On $126 at 50 per cent
.....	.....	On $ —— at 40 per cent
.....	.....	By whole amount of box-rents charged in article 2
190.00	171.34	Total compensation
.....	.....	9. By ——ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
.....	.....	10. By expenses, per vouchers herewith
204.34	55.36	11. Balance due the United States
	$226.70	

Amount of article 1		
Amount of canceled stamps as per transcript	$272.69	
Total	272.69	

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

4772—63

I, A. M. Dumas, postmaster of Covington, La., do affirm that the accounts which I have rendered to the Post Office Department for the quarter ending Dec. 31st, 1884, exhibit truly and faithfully the entire receipts of my post office, which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this eighth day of January, A. D. 1885.

M. KENNEDY,
Justice of Peace, 3rd Ward, Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post office at Covington, State of Louisiana. From Oct. 1, to Dec. 31, 1884. A. M. Dumas, Postmaster. Sept. 1, '86. Charge comp. 76.34, falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, poftage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4, the difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box-rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk-hire where allowances have been previously granted by the Postmaster General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box-rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum; the same to be ascertained and allowed by the Auditor of the Treasury for the Post Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster General, who shall assign the office to its proper class, and fix the salary of the postmaster, as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same, or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter-postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

Post-office at Covington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department from January 1st, to March 31, 1885, inclusive.

DR.

Column for auditor.		Column for auditor.	Column for postmaster.	Column for postmaster.
	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			.....
	2. Box-rent			.....
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$204.34	$204.34	
	4. Amount of postage stamps, stamped envelopes, received from the Department this quarter	236.20	236.20	
	Total amount of stamps	440.54	192.00	
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	282.67	.....	
	6. Deduct damaged stamps and stamped envelopes returned to the Department	157.87	.....	
157.87	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter			$157.87
157.87				

CR.

Column for postmaster.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows:
$50.00	$50.00	On $50 at 100 per cent, 50
60.00	60.00	On $100 at 60 per cent, 100
38.50	37.43	On $77 at 50 per cent, 74.86
.....	.....	On $—— at 40 per cent
.....	.....	By whole amount of box rents charged in article 2
148.50	147.43	Total compensation
.....	.....	9. By —— ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each
.....	.....	10. By expenses, per vouchers herewith
.....	10.44	11. Balance due the United States
	157.87	

Amount of article 1		
Amount of canceled stamps as per transcript	$224.86	$227.88
Total	224.86	

☞Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞The amount of compensation is limited to $250 per quarter.

☞Postmasters will be required to report the entire amount of box rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending March 31st, 1885, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned, a justice peace for the parish of St. Tammany, this sixth day of April, A. D. 1885.

M. KENNEDY,
J. P. 3rd Ward, Parish of St. Tammany, La.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From Jan. 1 to Mar. 31, 1885. A. M. Dumas, Postmaster. Sept. 1, '86, $52.43 charge comp. falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs, the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together articles 3 and 4, placing their sum directly underneath the line opposite the words "Total Amount of Stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (article 5) from the sum total of articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that under the circumstances he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year

or punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post-Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon pastage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

[Class 4.]

Post-office at Covington, County of St. Tammany, State of Louisiana, in account current with the United States for the service of the Post-Office Department, from July 1st to August 3, 1885, inclusive.

DR.

Column for auditor.		Column for auditor.	Column for postmaster.	Column for postmaster.
.....	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter			
.....	2. Box-rent			
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps on hand at the close of last quarter	$175.29	$175.29	.....
.....	4. Amount of postage-stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps received from the Department this quarter	.....	0.60	
	Total amount of stamps	175.29	.....	.....
.....	5. Deduct amount of sostage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps now on hand	52.22	53.22	
.....	6. Deduct damaged stamps and stamped envelopes returned to the Department	.....	.....	.....
		123.07	.....	
$123.07	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, postal cards, and newspaper and periodical stamps sold during the quarter			$122.07
123.07				

CR.

Column for postmaster.	Column for auditor.	
		8. By commissions on the aggregate amount of article 1 and canceled stamps, as follows: On $50 at 100 per cent ..... On $100 at 60 per cent ..... 18.48 On $4 at 50 per cent ..... 36.96 On $... at 40 per cent ..... 144.44 By whole amount of box-rents charged in article 2 .....
		Total compensation .....
$134.50	$112.88	9. By.....ship and steamboat letters paid for this quarter, as per receipts herewith, at two cents each .....
.....	.....	10. By expenses, per vouchers herewith .....
.....	.....	
53.22	10.19	11. Balance due the United States .....
.....	123.07	

Amount of article 1	$199.88	
Amount of canceled stamps, as per transcript	199.88	$199.88
Total		

☞ Postmasters will take credit under article 8 for commissions on the above amount as follows:

On the first $50 or less	100 per cent.
On the next $100 or less	60 per cent.
On the next $200 or less	50 per cent.
On the excess above $350	40 per cent.

☞ The amount of compensation is limited to $250 per quarter.

☞ Postmasters will be required to report the entire amount of box-rents collected quarterly. A failure to do so will be considered cause for removal.

I, A. M. Dumas, postmaster of Covington, Louisiana, do affirm that the accounts which I have rendered to the Post-Office Department for the quarter ending month of July, 1885, exhibit truly and faithfully the entire receipts of my post-office, which have been collected thereat, and the entire sum which could have been, by due diligence, collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery, by affixing and canceling postage-due stamps, in accordance with section 26, act of March 3, 1879, and of sections 270–274, Postal Laws and Regulations, edition of 1879. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, newspaper and periodical stamps canceled as postages on matter actually mailed during the quarter, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon matter delivered during the quarter, upon which commission is claimed, is truly and accurately stated in the transcript accompanying this account.

A. M. DUMAS, *Postmaster.*

Sworn and subscribed before the undersigned a justice peace for the parish of St. Tammany, this fifth day of October, A. D. 1885.

M. KENNEDY,
Justice Peace 3rd Ward, Parish St. Tammany, Louisiana.

(Indorsed:) Act March 3, 1883. Class 4. Post-office at Covington, State of Louisiana. From July 1 to Aug. 3, 1885. A. M. Dumas, postmaster. Sept. 1, '86. Charge, comp. 77.77 falsely claimed.

INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with the same will be required:

ARTICLE 1. Enter the amount received for waste-paper, twine, &c., sold during the quarter.

ARTICLE 2. Enter the amount of box-rent collected during the quarter. Postmasters are prohibited from collecting or receiving the rent of boxes for more than *one quarter in advance*.

ARTICLE 3. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* at the close of the preceding quarter. Where a change of postmasters occurs the value of stamps, envelopes, cards, &c., received from the outgoing postmaster should also be entered in this article.

ARTICLE 4. Enter the value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards received from the Department during the quarter. Then add together Articles 3 and 4, placing their sums directly underneath the line opposite the words "Total amount of stamps."

ARTICLE 5. Enter the exact value of all postage stamps, postage-due stamps, stamped envelopes, newspaper stamps, newspaper wrappers, and postal cards that remained *on hand* the last day of the quarter.

ARTICLE 6. Enter the value of damaged stamps, &c., returned to the Department during the quarter; but not until notice of allowance shall be received from the Third Assistant Postmaster-General. This item must be deducted from the value of *stamps sold* during the quarter, and not from the amount remaining on hand.

ARTICLE 7. Enter the value of all postage stamps, stamped envelopes, postal cards, &c., sold during the quarter, and of postage-due stamps affixed upon delivery of insufficiently prepaid matter. This item is ascertained by subtracting the amount on hand (Article 5) from the sum total of Articles 3 and 4. The difference being the amount sold, less any damaged stamps that may have been returned during the quarter.

ARTICLE 8. Compute and enter the commissions on the aggregate amount charged under Article 1, and the amount of canceled stamps shown by the transcript accompanying the account current at the rates provided by law and as set forth on the inside lower margin of this form. Credit should also be taken under this article for the whole amount of box rent charged under Article 2. See section 117, Postal Laws and Regulations, edition of 1879.

ARTICLE 9. Enter the number of ship and steamboat letters received and paid for during the quarter, taking credit for the amount paid. No credit will be allowed in this item unless accompanied by vouchers, signed by the master of the ship, showing the name of the vessel and port from which the letters were carried.

ARTICLE 10. Credit should be taken under this article for expenses incurred in the repair of mail bags, and for office furniture and clerk hire where allowances have been previously granted by the Postmaster-General.

ARTICLE 11. Under this article should be entered the *difference* between the total footing of the debit side and the sum of the credits claimed under Articles 8, 9, and 10 of the credit side of the account current, as this difference constitutes the balance due the United States.

[Extract from act approved March 3, 1883.]

SEC. 2. That the compensation of postmasters of the fourth class shall be fixed upon the basis of the whole of the box rents collected at their offices and commissions upon the amount of canceled postage-due stamps (provided for in section two hundred and seventy of the Revised Laws and Regulations, edition of eighteen hundred and seventy-nine), and on postage stamps, official stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled on matter actually mailed at their offices, and on amounts received from waste paper, dead newspapers, printed matter, and twine sold, at the following rates, namely: On the first fifty dollars or less per quarter, one hundred per centum; on the next one hundred dollars or less per quarter, sixty per centum; on the next two hundred dollars or less per quarter, fifty per centum; and on all the balance, forty per centum, the same to be ascertained and allowed by the Auditor of the Treasury for the Post-Office Department in the settlement of the accounts of such postmasters upon their sworn quarterly returns: *Provided*, That when the compensation of any postmaster of this class shall reach two hundred and fifty dollars for four consecutive quarters each, exclusive of commissions on money-order business, and when the returns to the Auditor for four consecutive quarters shall show him to be entitled to a compensation in excess of two hundred and fifty dollars per quarter, the Auditor shall report such fact to the Postmaster-General, who shall assign the office to its proper class, and fix the salary of the postmaster, as provided by section one of this act: *Provided further*, That in no case shall there be allowed to any postmaster of this class a compensation greater than two hundred and fifty dollars in any one of the first three quarters of any fiscal year, exclusive of money-order commissions, and in the last quarter of each fiscal year there shall be allowed such further sum as he may be entitled to under the provisions of this act, not exceeding for the whole fiscal year the sum of one thousand dollars, exclusive of money-order commissions.

[Extract from act approved June 17, 1878.]

"That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that, under the circumstances, he may deem reasonable: *Provided*, That the form of affidavit to be made by postmasters upon their returns shall be such as may be prescribed by the Postmaster-General; and any postmaster who shall make a false return to the Auditor, for the purpose of fraudulently increasing his compensation under the provisions of this or any other act, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in a sum not less than fifty nor more than five hundred dollars, or imprisoned for a term not exceeding one year, or

punished by both such fine and imprisonment, in the discretion of the court; and no postmaster of any class, or other person connected with the postal service, intrusted with the sale or custody of postage stamps, stamped envelopes, or postal cards, shall use or dispose of them in the payment of debts, or in the purchase of merchandise or other salable articles, or pledge or hypothecate the same, or sell or dispose of them except for cash, or sell or dispose of postage stamps or postal cards for any larger or less sum than the values indicated on their faces, or sell or dispose of stamped envelopes for a larger or less sum than is charged therefor by the Post Office Department for like quantities, or sell or dispose of postage stamps, stamped envelopes, or postal cards, otherwise than as provided by law and the regulations of the Post-Office Department; and any postmaster, or other person connected with the postal service, who shall violate any of these provisions, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be fined in any sum not less than fifty nor more than five hundred dollars, or be imprisoned for a term not exceeding one year."

[Extract from act of March 3, 1879.]

SEC. 26. That all mail matter of the first class upon which one full rate of postage has been prepaid shall be forwarded to its destination, charged with the unpaid rate, to be collected on delivery; but postmasters, before delivering the same or any article of mail matter upon which prepayment in full has not been made, shall affix, or cause to be affixed, and canceled, as ordinary stamps are canceled, one or more stamps equivalent in value to the amount of postage due on such article of mail matter, which stamps shall be of such special design and denomination as the Postmaster-General may prescribe, and which shall in no case be sold by any postmaster nor received by him in prepayment of postage. That in lieu of the commission now allowed to postmasters at offices of the fourth class upon the amount of unpaid letter postage collected, such postmasters shall receive a commission upon the amount of such special stamps so canceled, the same as now allowed upon postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed at their offices.

21 Demand of payment, marked Exhibit B, filed with petition July 30, 1888.

Form of certificate to evidence of demand.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. McConville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct copy of the original certificate, now on file in this office, of Sam'l H. Buck, postmaster at New Orleans, in the State of Louisiana, pertaining to the accounts of Anna M. Dumas, late postmaster at Covington, in the State of Louisiana, in the office of the Sixth Auditor of the Treasury.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, this twenty-fourth day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

[SEAL.] (Signed) D. M. CONVILLE,
Sixth Auditor and Auditor of the Treasury for the Post-Office Department.

POST-OFFICE, NEW ORLEANS, LOUISIANA, *June 8th*, 1887.

I, Sam'l H. Buck, postmaster at New Orleans, Louisiana, em-
22 ployed by the Auditor of the Treasury for the Post-Office Department for that purpose, hereby certify that I made demand for payment of draft No. 8522 for $709.89 on Anna M. Dumas, last postmaster at Covington, La., being a balance due the United States from him on his general postal account, as stated by letter mailed on the 6th day of May, 1887, addressed to the said delinquent postmaster at Covington, La., his last usual place of above; that a sufficient time has elapsed in the ordinary course of mail for said letter to have reached its destination and a reply to have been received; and that payment of said draft for said balance as aforesaid has not been received within the time designated in my instructions from the Auditor of the Treasury for the Post-Office Department, to-wit, 30 days.

I further certify that I made demand for payment of said draft for the aforesaid balance upon Christian Schultz, J. Cahier, J. A. Reid, H. H. Smith, J. M. Thompson, A. C. Dickson, John T. Munsch, C. H. Thiery, J. Pelloat, H. J. Smith, W. B. Cook, & J. E. Smith, the sureties of said late and delinquent postmaster, by letter mailed on the 6th day of May, 1887, addressed to them at Covington, La., their last usual place of abode; that a sufficient time has elapsed in the ordinary course of mail for said letters to have reached their destination and replies to have been received; and that payment of said draft for the aforesaid balance has not been received within the time designated in my said instructions from the Auditor of the Treasury for the Post-Office Department.

(Signed) SAM'L H. BUCK,
Postmaster.

No reply received except that of Mrs. Dumas, sent May 12, 1887, and of J. M. Thompson to auditor, May 24, 1887.

23 Copy of order of Postmaster-General fixing compensation, marked Exhibit C, filed with petition July 30, 1888.

Form of certificate.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT.

I, D. McConville, Auditor of the Treasury for the Post-Office Department, do hereby certify the annexed to be a true and correct copy of the original order No. 161, dated August 11, 1888, of the Postmaster-General,

pertaining to the accounts of A. M. Dumas, late postmaster at Covington, in the State of Louisiana, in the office of the Sixth Auditor of the Treasury.

In testimony whereof I have hereunto signed my name and caused to be affixed my seal of office, at the city of Washington, this twenty-fourth day of July, in the year of our Lord one thousand eight hundred and eighty-eight.

[SEAL.] (Signed) D. McCONVILLE,
Sixth Auditor and Auditor of the Treasury for the Post-Office Department.

Ordered No. 161.] POST-OFFICE DEPARTMENT,
OFFICE OF THE POSTMASTER-GENERAL,
Washington, D. C., August 11th, 1888.

Being satisfied that A. M. Dumas, late P. M., Covington, St.
24 Tammany Co., La., has made false returns of business at the post-office at said place during the period from Jan. 1, 1881, to Aug. 3, 1885, thereby increasing her compensation beyond the amount he would justly have been entitled to have by law; now, in the exercise of the discretion conferred by the act of Congress entitled "An act making appropriations for the service of the Post-Office Department for the fiscal year ended June 30, 1879, and for other purposes," approved June 17, 1878 (section 1, chapter 259, Supplement to Revised Statutes), I hereby withhold commissions on the returns aforesaid and allow as compensation (in place of such commissions and in addition to box-rents), deemed by me, under the circumstances, to be reasonable during the period aforesaid, the rate of $72.50 per quarter from Jan. 1, 1881, to March 31, 1883, and $95.00 per quarter from April 1, 1883, to August 3, 1885, and the Auditor is requested to adjust her accounts accordingly.

(Signed) WM. F. VILAS,
Postmaster-General.

25 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at county of and State of during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor, with the quarterly account current.

26 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. October.	Day.	Amount.		Month. November.	Day.	Amount.		Month. December.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	3	50		1	.....	....		1	.....	....
	2	2	75		2	5	40		2	.....	....
	3	3	99		3	.....	...		3	5	49
	4	5	88		4	.....	...		4	.....	...
	5	3	97		5	7	82		5	4	82
	6	4	82		6	.....	...		6	.....	...
	7		10		7	7	99		7	7	20
	8	4	40		8	.....	...		8	.....	....
	9	3	70		9	8	66		9	.....	....
	10	4	60		10	.....	....		10	6	40
	11	3	80		11	.....	...		11	.....	...
	12	5	43		12	3	92		12	3	75
	13	4	90		13	.....	...		13	.....	...
	14		15		14	6	82		14	2	20
	15	6	30		15	.....	...		15	.....	....
	16	7	45		16	8	66		16	.....	....
	17	3	20		17	.....	..		17	4	40
	18	2	99		18	.....	...		18	.....	...
	19	3	84		19	3	92		19	.....	...
	20	2	75		20	.....	...		20	.....	...
	21		10		21	6	82		21	5	79
	22	6	88		22	.....	...		22	.....	....
	23	2	90		23	7	44		23	.....	....
	24	4	73		24	.....	...		24	5	82
	25	5	92		25	8	49		25	.....	...
	26	6	84		26	.....	....		26	4	50
	27	5	82		27	.....	....		27	.....	....
	28		10		28	9	40		28	5	40
	29	4	35		29	.....	...		29	.....	....
	30	3	71		20	6	50		30	.....	....
	31	5	63		31	.....	....		31	4	84
Total ..	.....	$125	80	Total..	.....	$101	22	Total ..	.....	66	91

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current..... $293.93
278.25

27 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Dec. 31, 1883.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....	.....	.....	.....	.....
Rent of drawers.....	.....	.....	.....	.....
Total—to be carried to articles 2 and 8 of the account current.....	$	.....	.....	.....

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

, *Postmaster.*

28 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From October 1st to December 31, 1883. Transcript. To be transmitted to the Auditor with the quarterly account current.

29 *Transcript for fourth-class offices.*

Account of box rents collected and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must in all cases be inclosed in, and transmitted to the Auditor with, the quarterly account current.

30 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed and of postage due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. January.	Day.	Amount.		Month. February.	Day.	Amount.		Month. March.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	..		1	6	40		1	.....	....
	2	6	48		2	.....	..		2	.....	....
	3	.....	..		3	.....	....		3	5	88
	4	4	99		4	6	90		4	.....	....
	5	.....	..		5	.....	....		5	7	30
	6	.....	..		6	6	55		6	.....	....
	7	5	23		7	.....	..		7	8	40
	8	.....	....		8	7	88		8	.....	....
	9	4	89		9	.....	....		9	.....	....
	10	.....	....		10	5	42		10	4	72
	11	6	36		11	.....	..		11	.....	....
	12	.....	....		12	.....	....		12	6	99
	13	.....	....		13	.....	62		13	.....	....
	14	7	35		14	.....	....		14	7	40
	15	.....	....		15	9	49		15	.....	....
	16	5	32		16	.....	....		16	.....	....
	17	.....	....		17	.....	....		17	5	70
	18	6	90		18	8	83		18	.....	....
	19	.....	....		19	.....	....		19	.....	....
	20	.....	..		20	10	99		20	8	20
	21	7	44		21	.....	..		21	6	80
	22	.....	....		22	8	88		22	.....	....
	23	6	49		23	.....	....		23	.....	....
	24	.....	....		24	.....	....		24	5	49
	25	9	35		25	.....	....		25	.....	....
	26	.....	....		26	.....	....		26	5	84
	27	.....	....		27	3	90		27	.....	....
	28	8	42		28	.....	....		28	5	90
	29	.....	....		29	7	62		29	.....	....
	30	5	43		30	.....	....		30	.....	....
	31	.....	....		31	.....	....		31	7	20
Total ..	.....	$84	65	Total		$90	88	Total ..	.....	$85	52
						83	48	$87.82			

Total amount of stamps, &c., cancelled during during the quarter to be carried to account current $261.05
255.95

31 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending March 31, 1884.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes	.....	.....	.....	.....
Rent of drawers	.....	.....	.....	.....
Total—to be carried to articles 2 and 8 of the account current	$	.....	.....	.....

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

32 (Endorsed:) Class 4. Post-office at Covington. State of Louisiana. From January 31st to March 31, 1884. Transcript. To be transmitted to the Auditor with the quarterly account current.

33 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account-current.

34 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. April.	Day.	Amount.		Month. May.	Day.	Amount.		Month. June.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	..		1	.....	..		1	.....	..
	2	4	55		2	2	28		2	2	45
	3	.....	..		3	1	20		3	2	50
	4	3	42		4	.....	..		4	1	43
	5	.....	..		5	2	02		5	2	75
	6	.....	..		6	1	70		6	3	99
	7	2	39		7	1	78		7	2	78
	8	.....	..		8	1	75		8	.....	..
	9	2	83		9	1	04		9	3	99
	10	2	10		10	.....	..		10	2	84
	11	3	77		11	2	03		11	2	25
	12	.....	..		12	2	09		12	1	75
	13	.....	..		13	1	05		13	3	98
	14	3	77		14	2	95		14	3	45
	15	.....	..		15	2	85		15	.....	..
	16	2	65		16	1	04		16	2	27
	17	.....	..		17	2	95		17	2	98
	18	2	11		18	.....			18	1	48
	19	.....	..		19	2	20		19	2	74
	20	.....	..		20	3	40		20	3	88
	21	3	29		21	3	70		21	2	99
	22	.....	..		22	1	42		22	.....	..
	23	4	18		23	2	60		23	2	89
	24	.....	..		24	3	20		24	3	56
	25	2	40		25	.....	..		25	3	44
	26	.....	..		26	3	25		26	3	82
	27	.....	..		27	2	50		27	4	80
	28	2	36		28	3	10		28	.....	..
	29	.....	..		29	3	03		29	.....	..
	30	3	55		30	2	05		30	3	87
	31	.....			31	2	10		31	.....	..
Total ..	.....	39	57	Total ..	.....	60	35	Total ..	.....	76	67
		43	37			59	28			72	88

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current.. $176 58
175 53

35 *Box-rent account—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending June 30, 1884.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total, to be carried to articles 2 and 8 of the account current	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

Postmaster.

36 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From April 1st, 1884, to June 30, 1884. Transcript. To be transmitted to the auditor with the quarterly account current.

37 *Transcript for fourth-class offices.*

Account of box-rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with, the quarterly account current.

38 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. July.	Day.	Amount.		Month. August.	Day.	Amount.		Month. September.	Day	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	3	85		1	4	50		1	6	82
	2	3	20		2	4	99		2	7	40
	3	3	40		3	.....	....		3	2	40
	4	4	22		4	4	88		4	5	90
	5	4	84		5	5	89		5	6	89
	6	.....	....		6	4	97		6	5	48
	7	3	98		7	4	82		7	.....	....
	8	3	94		8	4	46		8	6	20
	9	4	36		9	4	75		9	5	82
	10	3	46		10	.....	....		10	4	99
	11	4	79		11	3	20		11	5	40
	12	4	84		12	5	40		12	6	70
	13	3	96		13	4	70		13	3	28
	14	4	82		14	4	46		14	.....	....
	15	3	45		15	4	75		15	5	98
	16	4	26		16	5	55		16	7	30
	17	4	89		17	6	42		17	5	89
	18	4	49		18	5	89		18	8	98
	19	.....	....		19	4	85		19	10	70
	20	4	81		20	5	72		20	8	93
	21	3	98		21	4	96		21	.....	....
	22	3	89		22	.....	....		22	7	69
	23	4	40		23	5	84		23	8	73
	24	3	99		24	.....			24	6	99
	25	.....	....		25	4	98		25	5	82
	26	3	50		26	5	89		26	8	48
	27	4	20		27	6	45		27	6	75
	28	4	79		28	5	82		28	.....	....
	29	3	84		29	4	72		29	7	92
	30	3	84		30	3	92		30	8	92
	31	3	99		31	.....	....		31	.....	....
Total ..	.....	$112	15	Total ..	.....	$132	53	Total ..	.....	$179	07
		115	96			132	78			178	06

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current..$423. 75
426. 80

39 *Box-rent account—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending September 30, 1884.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes	.....	.....	.....	.....
Rent of drawers	.....	.....	.....	.....
Total, to be carried to articles 2 and 8 of the account current.....	$.....	.....	.....	.....

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

40 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana, from July 1st, to Sept. 30, 1884. Transcript. To be transmitted to the Auditor with the quarterly account current.

41 *Transcript for fourth-class offices.*

Account of box-rents collected and daily transcript of amount of postage-stamps, stamped envelopes, postal cards, and newspaper and periodical

stamps canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 1880.

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in and transmitted to the Auditor with the quarterly account-current.

42 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. October.	Day.	Amount.		Month. November.	Day.	Amount.		Month. November.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	5	75		1	.....	..		1	6	99
	2	4	82		2	.....	..		2	.....	..
	3	3	60		3	5	84		3	5	75
	4	4	82		4	.....	..		4	.....	..
	5	.....	..		5	5	82		5	5	72
	6	5	99		6	.....	..		6	.....	..
	7	4	88		7	4	96		7	.....	..
	8	5	25		8	.....	..		8	4	88
	9	6	42		9	.....	..		9	.....	..
	10	3	33		10	4	70		10	7	93
	11	2	86		11	.....	..		11	.....	..
	12	.....	..		12	5	89		12	5	90
	13	5	70		13	.....	..		13	.....	..
	14	2	80		14	6	69		14	.....	..
	15	3	90		15	.....	..		15	5	84
	16	4	20		16	.....	..		16	.....	..
	17	3	85		17	6	89		17	6	80
	18	2	76		18	.....	..		18	.....	..
	19	.....	..		19	5	99		19	7	63
	20	4	99		20	.....	..		20	.....	..
	21	3	20		21	4	95		21	6	75
	22	3	92		22	.....	..		22	.....	..
	23	4	65		23	.....	..		23	.....	..
	24	2	88		24	6	36		24	4	98
	25	3	75		25	.....	..		25	.....	..
	26	.....	..		26	4	99		26	5	63
	27	2	62		27	.....	..		27	.....	..
	28	5	81		28	5	86		28	.....	..
	29	3	73		29	.....	..		29	4	30
	30	4	95		30	.....	..		30	.....	..
	31	3	20		31	.....	..		31	9	02
Total		$115	63	Total		$70	94	Total		$90	22
						68	94			88. 12	

Total amount of stamps, &c., canceled during the quarter, to be carried to account-current.. $276. 79
272. 69

43 *Box-rent account—Quarterly accounts of receipts for rent of boxes and drawers for the quarter ending Dec. 31, 1884.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes.....				
Rent of drawers.....				
Total—to be carried to articles 2 and 8 of the account-current.....	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

44 (Indorsed:) Class 4—Post-office at Covington, State of Louisiana, from Oct. 1st to Dec. 31st, 1884. Transcript, to be transmitted to the auditor with the quarterly account-current.

45 *Transcript for fourth-class offices.*

Account of box-rents collected, and daily transcript of amount of postage-stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed, and of postage due stamps canceled in payment of undercharged and unpaid postages upon letters delivered at the post-office at county of , and State of , during quarter ending , 188 . This transcript forms a part of the quarterly return and must in all cases, be inclosed in and transmitted to the auditor with the quarterly account-current.

46 *Daily transcript of amount of postage-stamps, stamped envelopes, postal cards, and newspaper and periodical stamps canceled as postages on matter actually mailed and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter during the quarter.*

Month. January.	Day.	Amount.		Month. February.	Day.	Amount.		Month. March.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	.....	...		1	.....	...		1	.....	...
	2	3	50		2	3	50		2	5	58
	3	.....	...		3	.....	...		3	.....	...
	4	.....	...		4	6	91		4	6	56
	5	6	48		5	.....	...		5	.....	...
	6	.....	...		6	5	99		6	5	88
	7	3	80		7	.....	..		7	.....	...
	8	.....	...		8	.....	...		8	.....	
	9	4	45		9	6	40		9	6	43
	10	.....	..		10	.....	...		10	.....	...
	11	.....	..		11	6	94		11	6	88
	12	5	82		12	.....	...		12	.....	...
	13	.....			13	5	77		13	5	96
	14	5	97		14	.....	...		14	.....	...
	15	.....			15	.....	..		15	.....	
	16	4	88		16	7	84		16	4	85
	17	.....	..		17	.....	..		17	.....	..
	18	.....			18	6	85		18	6	79
	19	5	89		19	.....	..		19	.....	
	20	.....	..		20	5	82		20	5	82
	21	3	54		21	.....	..		21	.....	...
	22	.....	...		22	.....	...		22	.....	...
	23	4	99		23	6	96		23	6	46
	24	.....	...		24	.....	...		24	.....	...
	25	.....	..		25	7	25		25	5	93
	26	5	35		26	.....	...		26	.....	...
	27	.....	...		27	6	55		27	6	90
	28	5	82		28	.....	...		28	.....	...
	29	.....	..		29	.....	...		29	.....	...
	30	6	39		30	.....	...		30	6	86
	31	.....			31	.....	..		31	.....	...
Total ..	.....	$69	88	Total..	.....	$76	98	Total .	.....	$81	22
		66	88			76	78		81.20		

Total amount of stamps, etc., canceled during the quarter, to be carried to account-current $227.88
224.86

47 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending March 31, 1885.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers.....				
Total—to be carried to articles 2 and 8 of the account current.....	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

48 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From January 1st, to March 31st, 1885. Transcript. To be transmitted to the auditor with the quarterly account current.

49 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at county of and State of during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the auditor with the quarterly account-current.

50 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. April.	Day.	Amount.		Month. May.	Day.	Amount.		Month. June.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	6	99		1	6	20		1	6	88
	2	.....	...		2	4	80		2	6	99
	3	6	89		3	.....	...		3	7	88
	4	.....	...		4	6	44		4	6	48
	5	.....	...		5	5	89		5	7	96
	6	7	52		6	7	92		6	6	89
	7	.....	...		7	5	88		7	.....	...
	8	8	79		8	5	75		8	7	96
	9	.....	...		9	6	94		9	6	82
	10	6	82		10	.....	...		10	7	73
	11	.....	...		11	7	25		11	6	40
	12	.....	...		12	5	83		12	6	26
	13	7	40		13	5	02		13	6	88
	14	.....	...		14	6	39		14	.....	...
	15	5	80		15	6	25		15	6	99
	16	.....	...		16	4	99		16	6	78
	17	5	99		17	.....	...		17	7	84
	18	.....	...		18	7	89		18	6	99
	19	.....	...		19	6	59		19	6	25
	20	5	84		20	5	49		20	6	82
	21	.....	...		21	6	99		21	.....	...
	22	6	93		22	5	82		22	6	79
	23	.....	...		23	7	49		23	6	50
	24	7	88		24	.....	...		24	6	84
	25	.....	...		25	4	88		25	6	92
	26	.....	...		26	5	91		26	6	75
	27	6	89		27	5	95		27	6	99
	28	.....	...		28	6	79		28	.....	...
	29	7	97		29	4	05		29	6	88
	30	.....	...		30	5	29		30	9	94
	31	.....	...		31	.....	...		31	.....	...
Total		91	71	Total		155	49	Total		184	21
						158	69				

Total amount of stamps, etc., cancelled during the quarter, to be carried to account current.. 8431. 41
434. 81

51 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending June 30, 1885.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to articles 2 and 8 of the account current	$			

POST-OFFICE AT ,
COUNTY OF ,
STATE OF .

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

52 (Indorsed:) Class 4. Post-office at Covington, State of Louisiana. From April 1st to June 30, 1885. Transcript. To be transmitted to the auditor with the quarterly account current.

53 *Transcript for fourth-class offices.*

Account of box rents collected, and daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharged and unpaid postages upon letters delivered at the post-office at , county of , and State of , during the quarter ending , 188 .

This transcript forms a part of the quarterly return, and must, in all cases, be inclosed in, and transmitted to the Auditor with the quarterly account current.

54 *Daily transcript of amount of postage stamps, stamped envelopes, postal cards, and newspaper and periodical stamps cancelled as postages on matter actually mailed, and of postage-due stamps cancelled in payment of undercharges and unpaid postages upon matter delivered during the quarter.*

Month. July.	Day.	Amount.		Month. August.	Day.	Amount.		Month.	Day.	Amount.	
		Dolls.	*Cts.*			*Dolls.*	*Cts.*			*Dolls.*	*Cts.*
	1	5	40		1	6	96		1		
	2	6	70		2		28		2		
	3	7	99		3	6	99		3		
	4	5	50		4				4		
	5				5				5		
	6	7	99		6				6		
	7	6	79		7				7		
	8	7	26		8				8		
	9	6	99		9				9		
	10	6	89		10				10		
	11	7	99		11				11		
	12				12				12		
	13	6	88		13				13		
	14	7	45		14				14		
	15	6	99		15				15		
	16	5	45		16				16		
	17	7	82		17				17		
	18	5	02		18				18		
	19				19				19		
	20	5	93		20				20		
	21	6	40		21				21		
	22	7	99		22				22		
	23	7	02		23				23		
	24	6	88		24				24		
	25	6	92		25				25		
	26				26				26		
	27	7	26		27				27		
	28	6	99		28				28		
	29	6	82		29				29		
	30	5	45		30				30		
	31	7	88		31				31		
Total.....		185	65	Total.....		14	23	Total....			

Total amount of stamps, &c., cancelled during the quarter, to be carried to account current .. $199.88

55 *Box-rent account.—Quarterly account of all receipts for rent of boxes and drawers for the quarter ending Aug. 3rd, 1885.*

	Number of boxes rented.	Rate.	Dollars.	Cents.
Rent of boxes				
Rent of drawers				
Total—to be carried to Articles 2 and 8 of the account-current	$			

POST-OFFICE AT COVINGTON,
COUNTY OF ST. TAMMANY,
STATE OF LOUISIANA.

I hereby certify, on my official oath as postmaster, that the above and within transcript is a true statement from the records of this office.

A. M. DUMAS, *Postmaster.*

56 (Indorsed:) Class 4. Post Office at Covington, State of Louisiana. From July 1, 1885, to August 3, 1885. Transcript. To be transmitted to the auditor with the quarterly account-current.

57 United States circuit court, 5th circuit and eastern district of La.

Answer of Anna M. Dumas, filed Dec. 15, 1888.

UNITED STATES
vs. No. 1172.
ANNA M. DUMAS ET AL.

Now comes defendant and for answer to plaintiffs' petition herein filed denies all and singular the allegations therein set forth and contained.

Wherefore she prays that plaintiffs' suit be hence dismissed with costs, and for all general and equitable relief.

(Signed) LEONARD, MARKS & BRUENN,
Attorneys for Deft., Mrs. Anna M. Dumas.

58 *Answer of sureties.—Filed May 28, 1889.*

UNITED STATES
vs. No. 11725.
ANNA M. DUMAS.

Now, through their undersigned attorneys, come Christian Schultz, Jas. M. Thompson, Jno. T. Munsch, Charles Thiery, Jos. A. Reid, J. Pelloat, H. J. Smith, W. B. Cook, Jno. E. Smith, J. Cahier, and Hardy H. Smith, sued herein as sureties of Mrs. Anna M. Dumas, and for answer to the petition herein plead the general denial, except as hereinafter admitted; further answering, respondents say that it is true that they were sureties on the official bond of said Mrs. Dumas as postmistress at Covington, St. Tammany Parish, La. Further answering, respondents say that during the time said Mrs. Dumas held her office aforesaid she regularly made true and correct quarterly returns and was allowed a compensation by a commission thereon. That said commissions were allowed on the sworn returns of said Mrs. Dumas as long as she was in office. That several years after said Mrs. Dumas had ceased to be postmistress, namely, nearly four years after her term of office had expired, the Postmaster-General, by order No. 161, mentioned in the petition herein, assumed to withhold the commissions already allowed and to substitute a different mode of compensation; that it was no longer competent for the postmaster to issue such order after the commissions had been allowed, the law only authorizing
59 the Postmaster-General to withhold said commissions before they are allowed, and such withholding must be exercised in a reasonable time, while the transactions and the evidence thereof is fresh. That said order was null and void, and of no effect.

And, reiterating the general denial, defendants pray that this demand of plaintiff herein be rejected, with costs, and for all equitable and general relief.

(Signed) WHITE & SAUNDERS,
Att'ys for Defendant's Sureties.

Empaneling of jury, hearing, and verdict.

[Extract from the minute book, April term, 1889.]

NEW ORLEANS, *Tuesday, May* 28, 1889.

Court met, pursuant to adjournment: Present, Edward C. Billings, district judge.

UNITED STATES
vs.
MRS. ANNA M. DUMAS ET ALS. } No. 11725.

This cause was called for trial:

Charles Parlange, United States attorney, appearing for the
60 United States.

Morris Marks, esq., and White & Saunders for the defendants: when the following-named jurors were called and sworn to well and truly try the issue joined herein, to-wit:

1. Geo. W. Booth.
2. H. J. Montagnet.
3. Paul N. Briene.
4. Jos. Solari.
5. T. H. Churchill.
6. Theo. Berkson.
7. Morris Feitel.
8. W. P. Nicholls.
9. Lucius Logan.
10. Felix Jaillliott.
11. J. O. Lainez.
12. J. L. Thompson.

And Geo. W. Booth was appointed foreman of the said jury. After hearing the pleadings and the evidence and receiving a charge from the court, the said jury did then and there, through their said foreman, render and deliver the following verdict.

We, the jury, find for the defendants.

GEO. W. BOOTH,
Foreman.

NEW ORLEANS, *May* 28, 1889.

Whereupon it was ordered that the said verdict be recorded, and it is done accordingly.

61 *Motion for a new trial.—Entered and filed June* 14, 1889.

UNITED STATES,
vs.
ANNA M. DUMAS ET ALS. } No. 1172.

And now comes the undersigned, Charles Parlange, U. S. attorney, for and on behalf of the United States, plaintiffs in the above styled and numbered cause, and moves for a new trial therein, on the ground that the verdict therein rendered is contrary to the law and evidence.

(Signed) CHARLES PARLANGE,
U. S. Attorney.

Order.—New trial refused.

[Extract from the minute book, April term, 1889.]

NEW ORLEANS, *Friday, June* 14, 1889.

Court met, pursuant to adjournment. Present, Hon. Edward G. Billings, district judge.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 1172.

62 This cause came on this day to be heard on the motion of the United States for a new trial herein; on consideration whereof it is ordered that the said motion for a new trial be refused and that the verdict and judgment herein remain undisturbed.

63 *Bill of exceptions, filed May 28th, 1889.*

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 1172.

Be it remembered that the above-entitled suit, being a suit on the official bond of Anna M. Dumas, dated June 9th, 1883, by her given as required by law, in her capacity of postmaster at Covington, Louisiana, the said suit being against said Anna M. Dumas and the sureties on said bond for the sum of $709\frac{89}{100}$ and interest, as appears from the pleadings herein; and on the trial of said suit the United States, plaintiffs, having offered evidence showing that the Postmaster-General of the United States, being satisfied that said Anna M. Dumas, as postmaster as aforesaid, under said bond, had made false returns of the business of said post-office at Covington, Louisiana, during the period from January 1st, 1881, to August 3rd, 1885, thereby increasing her compensation beyond the amount she would have justly been entitled to by law, did, by order No. 161, dated August 11th, 1888, and under section one, paragraph three, chapter 259 of the supplement to the Revised Statutes of the United States, act approved June 17th, 1878, withhold her commissions on returns aforesaid and allow and fix in lieu thereof as her compensation as postmaster as aforesaid at the rate of $895\frac{00}{100}$ per quarter year from April 1st, 1883, and at that rate
64 per quarter to August 3d, 1885; the issue before the jury being whether the said Anna M. Dumas, as postmaster as aforesaid, under said bond, did collect and receive in her said official capacity from Octo. 1st, 1883, to August 3d, 1885, in excess of the compensation so fixed and allowed her by said Postmaster-General by his said order No. 161 over and above all proper expenditures, said sum of $709\frac{89}{100}$ sued for in said suit.

On the trial of said cause, to wit, on May 28th, 1889, the United States, plaintiffs in said suit, requested the judge presiding at said trial to give the following charge and instruction to the jury empaneled in said cause to try said cause, to wit:

"If the jury are satisfied that plaintiffs have proven that the Postmaster-General of the United States, being satisfied that Anna M. Dumas, late

postmaster at Covington, Louisana, had made false returns of business in said post-office, withheld the commissions of said Anna M. Dumas as such postmaster and allowed her such compensation, in lieu of said commission, as, he, the said Postmaster-General, deemed reasonable; and if the jury further find that the amount sued for by plaintiffs in the cause is arrived at by reason of such withholding of said commissions and by the allowance to her of such compensation by said Postmaster-General, then the jury must find for the United States."

Which charge and instruction the said judge refused to give to the said jury, and the said judge did instruct and charge the said jury in regard to the said order No. 161 of the said Postmaster-General as follows, to wit:

65 "The order was in its nature provisional. The adjustment is only prima facie evidence that the account is as stated therein." The falsity of defendant's returns must be established by evidence independent of this order.

To which refusal of the said judge to give the said jury the said charge and instruction requested by said United States, plaintiffs, and to which charge given to the said jury by the said judge as aforesaid, the said United States, plaintiffs, duly excepted and reserved this their bill of exceptions, which the said plaintiffs have presented to the said judge for signature, which is allowed and signed accordingly.

(Signed) EDWARD C. BILLINGS, *Judge.*

Judgment.

[Extract from the judgment book.]

Circuit court of the United States, fifth circuit, and eastern district of Louisiana, April term, 1889.

NEW ORLEANS, *Tuesday, May 28th*, 1889.

Court met pursuant to adjournment. Present, Hon. Edward C. Billings, district judge.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 1172.

66 By reason of the verdict of the jury herein and in accordance therewith, it is ordered, adjudged, and decreed that there be judgment in favor of the defendants, Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith, and against the demand of the plaintiffs, the United States.

Judgment rendered May 28th, 1889.

Judgment signed June 5, 1889.

(Signed) EDWARD C. BILLINGS, *Judge.*

Petition for writ of error. Filed June 15, 1889.

THE UNITED STATES
vs.
ANNA M. DUMAS & AL. } No. 11725.

The petition of the United States with respect represents that they are aggrieved by the judgment herein rendered against them in this cause on the 28th day of May, 1889, and signed on June 5th, 1889, and are advised that there is error therein to their prejudice; wherefore they pray that a writ of error be allowed them therefrom, returnable to the next
67 term of the Supreme Court of the United States.

(Signed) CHARLES PARLANGE,
U. S. Attorney.

Motion and order for writ of error entered and filed June 15th, 1889.

UNITED STATES
vs.
ANNA M. DUMAS ET ALS. } No. 11725.

On motion in open court of Charles Parlange, United States attorney for the eastern district of Louisiana, and on his presenting the petition of said United States, plaintiffs in the above-styled and numbered cause, representing that they are aggrieved by the judgment rendered against them in said cause on May 28th, A. D. 1889, and signed June 5th, A. D. 1889, during the present term of this court, and that they are advised that there is error in said judgment to their prejudice, and that they desire a writ of error from said judgment, returnable to the Supreme Court of the United States at the next October term of said Supreme Court:

It is ordered that said writ of error be allowed as prayed for.

68 United States of America, circuit court of the United States, fifth circuit and eastern district of Louisiana.

Clerk's Office:

I, Edward R. Hunt, clerk of the circuit court of the United States, for the fifth circuit and eastern district of Louisiana, do hereby certify that the foregoing 67 pages contain and form a full, complete, true, and perfect transcript of the records and proceedings had, together with all the evidence adduced on the trial of the case of United States vs. Anna M. Dumas et als., No. 11725 of the docket of the said court.

Witness my hand and the seal of the said court, at the city of New Orleans, this 14th day of September, A. D. 1889.

[SEAL.] E. R. HUNT, *Clerk.*

I, Edward C. Billings, United States judge for the eastern district of Louisiana, do certify that Edward R. Hunt, whose name is signed to the above certificate as clerk of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, was, at the time of signing

said certificate, and is now the clerk of said court; that said certificate is in due form of law, and that full faith and credit are due to his official attestations as such clerk.

Given under my hand, at the city of New Orleans, in said district, this 14th day of September, A. D. 1889.

EDWARD C. BILLINGS, *Judge.*

69 UNITED STATES OF AMERICA, ss.

The President of the United States, to the honorable the judges of the circuit court of the United States in and for the fifth circuit, and holding sessions for the eastern district of Louisiana, greeting:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you, or some of you, between the United States, plaintiffs, and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith, defendants, a manifest error hath happened, to the great damage of the said United States as by their complaint appears.

We being willing that error, if any hath been, should be duly corrected and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington, on the second Monday of October next, in the said Supreme Court, to be then and there held; that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States, should be done.

Witness, the honorable Melville W. Fuller, Chief Justice of the said Supreme Court of the United States, this 24 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

E. R. HUNT,
Clerk of the United States circuit court
for the eastern district of Louisiana.

70 (Indorsed:) United States circuit court. No. 11725. United States versus Anna M. Dumas et als. Writ of error. No. . U. S. circuit court, eastern district of Louisiana. Filed June 25, 1889. E. R. Hunt, clerk.

71 The United States of America, circuit court of the United States, eastern district of Lousiana.

The President of the United States, to Mrs. Anna M. Dumas, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in

the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness, the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS,
Judge.

CLERK'S OFFICE.

A true copy.
[SEAL.] E. R. HUNT,
Clerk.

NEW ORLEANS, *June* 25, 1889.

72 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas & als., defendants in error. Citation. Received June 28, 1889. By the U. S. Marshal. No. U. S. circuit court, eastern district of Louisiana, filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mrs. Anna M. Dumas, defendant in error, at her domicile, situated in the parish of St. Tammany, near the town of Covington. Distance from New Orleans, La., sixty-eight (68) miles, by handing the said copy to her in person and leaving the same in her hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
Dy. U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.
[SEAL.] WM. WRIGHT,
U. S. Commissioner of the circuit court for eastern dist. of La.

73 The United States of America, circuit court of the United States, eastern district of Louisiana.

The President of the United States to Christian Schultze, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

74 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et al., defendants in error. Citation. Received Jun. 28, 1889 by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. Christian Schultze, defendant in error, at his domicile, situated in the parish of St. Tammany, near the town of Covington, distance from New Orleans, La., sixty-five (65) miles, by handing the said copy to him in person and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the fact of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT.
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

75 The United States of America circuit court of the United States, eastern district of Louisiana.

The President of the United States to Joseph A. Reid, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Polloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

76 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiff in error, vs. Anna M. Dumas & als., defendants in error. Citation. Received Jun. 28, 1889, by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 8, 1889. E. R. Hunt, clerk.

Marshal's return.

On the 3d day of July, 1889, I served the original citation in error, of which the within is a true copy, upon Joseph A. Reid, defendant in error, by handing the said original to him in person and leaving the same in his hands in the town of Amite, Tangipahoa Parish, Louisiana, distant from New Orleans 68 miles.

July 8, '89, returned.

J. B. DONNALLY,
U. S. Marshal.
By F. P. MIX,
D'y U. S. Marshal.

I, F. P. Mix, being duly sworn, do depose & say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and that the service as stated in the foregoing return was made by me and is correctly set forth in said return in accordance with the facts thereof.

F. P. MIX.

Sworn & subscribed to before me this 5th day of July, 1889.

[SEAL.] K. LOEW,
U. S. Com.

77 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to James M. Thompson, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the City of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James W. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness, the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS,
Judge.

CLERK'S OFFICE.

A true copy.
[SEAL.] E. R. HUNT,
Clerk.

NEW ORLEANS, *June* 25, '89.

78 Indorsed: United States circuit court, eastern district of Louisiana, No. 11,725, United States, plaintiffs in error, vs. Anna M. Dumas et al., defendants in error. Citation. Received June 28, 1889, by the U. S. marshal, No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889.

E. R. HUNT,
Clerk.

Marshal's return.

And on the 28th day of June, 1889, I served a true copy of the within citation in error upon Mr. James M. Thompson, defendant in error, by handing the said copy to him in person in the town of Covington, parish of St. Tammany, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the

service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st day of July, 1889.
[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern District of La.

79 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to A. C. Dickson, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error, and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.
[SEAL.] E. R. HUNT, *Clerk.*
NEW ORLEANS, *June* 25, '89.

80 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received June 28, 1889, by the U. S. marshal. No . U. S. circuit court, eastern district of Lousiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. A. C. Dickson, defendant in error, at his domicile, situated in the parish of St. Tammany, near the town of Covington, distance from New Orleans, La., sixty-eight (68) miles, by handing the said copy to him in person and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

81 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to John T. Munsch, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cohier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*
NEW ORLEANS, *June* 25, '89.

82 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received Jun. 28, 188–. U. S. marshal. No. . U. S. circuit court, eastern district of Louisana. July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. John T. Munsch, defendant in error, at his domicile, situated in the parish of St. Tammany, near the town of Covington, distance from New Orleans, La., sixty-eight (68) miles, by handing the said copy to him in person and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

83 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to Charles Thiery, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

84 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Mrs. Anna M. Dumas et als., defendants in error. Citation. Received Jun. 28, 188–, By the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. Charles Thiery, defendant in error, at his domicile, situated in the parish of St. Tammany, near the town of Covington, distant from New Orleans, La., sixty-five (65) miles, by handing the said copy to him in person and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

85 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to J. Pelloat, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultz, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) EDWARD C. BILLINGS, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

86 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Mrs. Anna M. Dumas et als., defendants in error. Citation. Received Jun' 28, 1889, by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. J. Pelloat, defendant in error, by handing the said copy to him in person, in the town of Covington, parish of St. Tammaney, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

87 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to H. J. Smith, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) DON A. PARDEE, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

88 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received June 28, 1889, by the U. S. marshal, and No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. H. Hunt, clerk.

Marshal's return.

And on the 28th day of June, 1889, I served a true copy of the within citation in error upon Mr. H. J. Smith, defendant in error, by handing the served copy to him in person, in the town of Covington, parish of St. Tammaney, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

89 The United States of America, circuit court of the United States, eastern district of Louisiana.

The President of the United States to W. B. Cook, greeting:

You are hereby admonished to be and appear at the Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) DON A. PARDEE, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

90 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Mrs. Anna M. Dumas et als., defendants in error. Citation. Received Jun. 28, 1889, by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 28th day of June, 1889, I served a true copy of the within citation in error upon Mr. W. B. Cook, defendant in error, by handing the said copy to him in person in the town of Covington, parish of St. Tammenny, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

91 The United States of America, circuit court of the United States, eastern district of Louisiana.

The President of the United States to John Ed. Smith, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States as in said writ of error mentioned should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25 day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) DON A. PARDEE, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, '89.

92 (Indorsed:) United States circuit court, eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas, defendants in error. Citation received Jun' 28, 1889, by the U. S. marshal. No. . U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 28th day of June, 1889, I served a true copy of the within citation in error upon Mr. John Ed. Smith, defendant in error, by handing the said copy to him in person in the town of Covington, parish of St. Tammany, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

J. B. DONNALLY,
U. S. Marshal,
By J. E. BOEHLER,
D'y U. S. Marshal.

Returned July 1st, 1889.

I, John E. Boehler, having been duly sworn, do depose and say that I am a lawful duputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place thei'in stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

93 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to J. Cahier, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25th day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) DON A. PARDEE, *Judge.*

CLERK'S OFFICE.

A true copy.

[SEAL.] E. R. HUNT, *Clerk.*

NEW ORLEANS, *June* 25, 1889.

94 (Indorsed:) United States circuit court. Eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received June 28, 1889, by the U. S. Marshal; and No. , U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 29th day of June, 1889, I served a true copy of the within citation in error upon Mr. J. Cahier, defendant in error, by handing the said copy to him in person in the town of Covington, parish of St. Tammany, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st July, 1889.

[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for Eastern Dist. of La.

95 The United States of America. Circuit court of the United States, eastern district of Louisiana.

The President of the United States to Hardy Horace Smith, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at the city of Washington, on the second Monday of October next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and eastern district of Louisiana, wherein the United States are plaintiffs in error and Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, James M. Thompson, A. C. Dickson, John T. Munsch, Charles Thiery, J. Pelloat, H. J. Smith, W. B. Cook, John Ed. Smith, J. Cahier, and Hardy Horace Smith are defendants in error, to show cause, if any there be, why the judgment rendered against the said United States, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Melville W. Fuller, Chief Justice of the Supreme Court of the United States, this 25th day of June, in the year of our Lord one thousand eight hundred and eighty-nine.

(Signed) DON A. PARDEE, *Judge.*

CLERK'S OFFICE.

A true copy.

Clerk.

NEW ORLEANS, *June* 25, 18—.

96 (Indorsed:) United States circuit court. Eastern district of Louisiana. No. 11725. United States, plaintiffs in error, vs. Anna M. Dumas et als., defendants in error. Citation. Received June 28, 1889, by the U. S. marshal; and No. , U. S. circuit court, eastern district of Louisiana. Filed July 1, 1889. E. R. Hunt, clerk.

Marshal's return.

And on the 28th day of June, 1889, I served a true copy of the within citation in error upon Mr. Hardy H. Smith, defendant in error, by handing the said copy to him in person in the town of Covington, parish of St. Tammany, La., distance from New Orleans sixty (60) miles, and leaving the same in his hands.

Returned July 1st, 1889.

J. B. DONNALLY,
U. S. Marshal.
By J. E. BOEHLER,
Dy. U. S. Marshal.

I, John E. Boehler, being duly sworn, do depose and say that I am a lawful deputy U. S. marshal for the eastern district of Louisiana, and the service set forth in the foregoing return was made by me in the manner and at the place therein stated, and the said return is in accordance with the facts of said service.

J. E. BOEHLER.

Sworn and subscribed to before me this 1st, 1889.
[SEAL.] WM. WRIGHT,
U. S. Commissioner of the Circuit Court for the Eastern Dist. of La.

97 (Indorsed on cover:) No. 230. The United States, plaintiff in error, vs. Mrs. Anna M. Dumas, Christian Schultze, Joseph A. Reid, et al. E. Louisiana, C. C., U. S. 13840. Filed October 21, 1889.

149 U.S. 278

Office Supreme Court U. S.
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JAMES H. McKENNEY,
CLERK.

Supreme Court of the United States.

OCTOBER TERM, 1892.

THE UNITED STATES, PLAINTIFF IN ERROR,
vs.
ANNA M. DUMAS AND OTHERS.
} No. 230.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

BRIEF FOR THE UNITED STATES.

WM. A. MAURY,
Assistant Attorney-General.

I, John E. B

Supreme Court of the United States.

OCTOBER TERM, 1892.

THE UNITED STATES, PLAINTIFF IN ERROR,
vs.
ANNA M. DUMAS AND OTHERS. } No. 230.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF LOUISIANA.

BRIEF FOR THE UNITED STATES.

This is an action against Anna M. Dumas and her sureties on her official bond as postmaster at Covington, in the parish of St. Tammany, Louisiana.

The breach of the condition of the bond, as set out in the petition (pp. 1, 2), is, substantially, that Anna M. Dumas having made false returns of the amount of business done in her office during the period from January 1, 1881, to August 3, 1885, and this having been found as a fact by the Postmaster-General, he made an order (p. 50) withholding commissions for the period between April 1, 1883,

and August 3, 1883, and fixing her compensatio
time at $95 a quarter, which left her in debt to
States in the sum of $709.89, with interest fr
1887, until paid.

The order made by the Postmaster-General
ered the period from January 1, 1881, to March
but the bond now in suit does not embrace tha

The order made by the Postmaster-Gener
referred to, is in the following words:

> Ordered No. 161.] POST-OFFICE DEPARTME
> OFFICE OF THE POSTMASTER-GE
> *Washington, D. C., Augus*
>
> Being satisfied that A. M. Dumas, late P. M., Covington,
> Co., La., has made false returns of business at the post-offic
> during the period from Jan. 1, 1881, to Aug. 3, 1885, there
> her compensation beyond the amount he would justly have
> to have by law; now, in the exercise of the discretion confer
> of Congress entitled "An act making appropriations for the
> Post-Office Department for the fiscal year ended June 30,
> other purposes," approved June 17, 1878 (section 1, chapte
> ment to Revised Statutes), I hereby withhold commissions
> aforesaid and allow as compensation (in place of such co
> in addition to box-rents), deemed by me, under the circum
> reasonable during the period aforesaid, the rate of $72.50 pe
> Jan. 1, 1881, to March 31, 1883, and $95.00 per quarter from
> to August 3, 1885, and the auditor is requested to adjust
> accordingly.
>
> WM. F. W
> *Postmas*

This order was made in pursuance of a pr
section 1 of the act of Congress of June 17,
Stat. 140), which is as follows:

> That in any case where the Postmaster-General shall be
> a postmaster has made a false return of business, it sha
> his discretion to withhold commissions on such returns,
> any compensation that, under the circumstances, he may
> able. * * *

ANSWERS.

Mrs. Dumas filed an answer denying all the allegations of the petition (p. 61).

The sureties also answered (p. 61) setting up the general denial except as thereafter admitted. They aver that Mrs. Dumas made true and correct quarterly returns, and was allowed compensation by a commission thereon. That this commission was allowed on her sworn returns so long as she was in office. That nearly four years after she had ceased to be postmaster the Postmaster-General made General Order No. 161, changing the mode of compensation. That the Postmaster-General had no authority, under the law, to make such an order after commissions had been allowed. That the power to make such an order must be exercised in a reasonable manner, while the transactions and the evidence thereof are fresh. That the order in question was null and void.

TRIAL, VERDICT, AND JUDGMENT.

The action was tried May 28, 1889 (p. 62), and resulted in a verdict for the defendants (p. 62), on which judgment was entered (p. 64).

BILL OF EXCEPTIONS.

The following extract from the bill of exceptions (pp. 3, 64) shows the instruction asked for by the plaintiff and refused, and that given by the court in place of it:

> On the trial of said cause, to wit, on May 28th, 1889, the United States, plaintiffs in said suit, requested the judge presiding at said trial to give the following charge and instruction to the jury empaneled in said case to try said cause, to wit:
>
> "If the jury are satisfied that plaintiffs have proven that the Postmaster-General of the United States, being satisfied that Anna M. Dumas, late

and August 3, 1883, and fixing her compensation for that time at $95 a quarter, which left her in debt to the United States in the sum of $709.89, with interest from June 8, 1887, until paid.

The order made by the Postmaster-General also covered the period from January 1, 1881, to March 31, 1883, but the bond now in suit does not embrace that period.

The order made by the Postmaster-General, above referred to, is in the following words:

> Ordered No. 161.] POST-OFFICE DEPARTMENT,
> OFFICE OF THE POSTMASTER-GENERAL,
> *Washington, D. C., August 11th,* 1888.
>
> Being satisfied that A. M. Dumas, late P. M., Covington, St. Tammany Co., La., has made false returns of business at the post-office at said place during the period from Jan. 1, 1881, to Aug. 3, 1885, thereby increasing her compensation beyond the amount he would justly have been entitled to have by law; now, in the exercise of the discretion conferred by the act of Congress entitled "An act making appropriations for the service of the Post-Office Department for the fiscal year ended June 30, 1879, and for other purposes," approved June 17, 1878 (section 1, chapter 259, Supplement to Revised Statutes), I hereby withhold commissions on the returns aforesaid and allow as compensation (in place of such commissions and in addition to box-rents), deemed by me, under the circumstances, to be reasonable during the period aforesaid, the rate of $72.50 per quarter from Jan. 1, 1881, to March 31, 1883, and $95.00 per quarter from April 1, 1883, to August 3, 1885, and the auditor is requested to adjust her accounts accordingly.
>
> WM. F. VILAS,
> *Postmaster-General.*

This order was made in pursuance of a provision of section 1 of the act of Congress of June 17, 1878 (20 Stat. 140), which is as follows:

> That in any case where the Postmaster-General shall be satisfied that a postmaster has made a false return of business, it shall be within his discretion to withhold commissions on such returns, and to allow any compensation that, under the circumstances, he may deem reasonable. * * *

ANSWERS.

Mrs. Dumas filed an answer denying all the allegations of the petition (p. 61).

The sureties also answered (p. 61) setting up the general denial except as thereafter admitted. They aver that Mrs. Dumas made true and correct quarterly returns, and was allowed compensation by a commission thereon. That this commission was allowed on her sworn returns so long as she was in office. That nearly four years after she had ceased to be postmaster the Postmaster-General made General Order No. 161, changing the mode of compensation. That the Postmaster-General had no authority, under the law, to make such an order after commissions had been allowed. That the power to make such an order must be exercised in a reasonable manner, while the transactions and the evidence thereof are fresh. That the order in question was null and void.

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BILL OF EXCEPTIONS.

The following extract from the bill of exceptions (pp. 63, 64) shows the instruction asked for by the plaintiff and refused, and that given by the court in place of it:

> On the trial of said cause, to wit, on May 28th, 1889, the United States, plaintiffs in said suit, requested the judge presiding at said trial to give the following charge and instruction to the jury empaneled in said case to try said cause, to wit:
>
> "If the jury are satisfied that plaintiffs have proven that the Postmaster-General of the United States, being satisfied that Anna M. Dumas, late

postmaster at Covington, Louisiana, had made false returns of business in said post-office, withheld the commissions of said Anna M. Dumas as such postmaster and allowed her such compensation, in lieu of said commission, as he, the said Postmaster-General, deemed reasonable; and if the jury further find that the amount sued for by plaintiffs in the cause is arrived at by reason of such withholding of said commissions and by the allowance to her of such compensation by said Postmaster-General, then the jury must find for the United States."

Which charge and instruction the said judge refused to give to the said jury, and the said judge did instruct and charge the said jury in regard to the said order No. 161 of the said Postmaster-General as follows, to wit:

"The order was in its nature provisional. The adjustment is only prima facie evidence that the account is as stated therein." The falsity of defendant's returns must be established by evidence independent of this order.

To which refusal of the said judge to give the said jury the said charge and instruction requested by said United States, plaintiffs, and to which charge given to the said jury by the said judge as aforesaid, the said United States, plaintiffs, duly excepted and reserved this their bill of exceptions, which the said plaintiffs have presented to the said judge for signature, which is allowed and signed accordingly.

ASSIGNMENTS OF ERROR.

The judgment is supposed to be erroneous:

1. In this, that the learned judge of the court below refused to instruct the jury as requested by the attorney for the United States.

2. In this, that the learned judge instructed the jury in the way stated in the bill of exceptions.

ARGUMENT.

It can hardly be denied that Congress had the power to make the decision of the Postmaster-General final and conclusive in cases like the present.

The argument of hardship has no relevancy, because every postmaster must be conclusively presumed to have accepted office with full knowledge of the laws and regulations which he is expected to obey.

Furthermore, a power of this kind in the Postmaster-General is the same, in principle, as that vested in the architect, in almost every building contract, for the purpose of securing a speedy determination of questions that may arise between the contracting parties during the execution of the contract.

If the power claimed for the Postmaster-General, under the act of 1878, were an isolated instance, a plausible argument might be deduced therefrom to support the ruling below, that Congress did not intend that anything done under the power should be more than provisional; but the Statutes at Large show that Congress does not hesitate to vest in executive officers summary power to make and execute decisions, without opportunity to show cause to the party to be affected, when the exigencies of the public service require prompt, decisive action.

By section 3962 (R. S.) the Postmaster-General is empowered to make deductions from the pay of contractors "*for failures to perform service according to contract and impose fines upon them for delinquencies*," "and where a contractor fails to perform a trip the Postmaster-General may deduct from his pay as much as three times the price of the trip "*if the failure be occasioned by the fault of the contractor or carrier.*"

By section 4010 (R. S.) the Postmaster-General is authorized "*to impose fines* on contractors for transporting the mail, between the United States and any foreign country, for *any unreasonable and unnecessary delay*" in the departure of such mail, or the performance of the trip.

Without multiplying instances, reference may be made to section 3371 (R. S.), which, as it originally stood, provided that, where a manufacturer of tobacco, snuff, or cigars sold or removed for sale any such article without using the proper stamps, the Commissioner of Internal Revenue might, at any time within two years, "*upon such information as he can obtain*," assess the proper tax and certify the same to the collector.

Certainly, then, there is nothing more summary in the power given by the act of 1878 than is contained in the instances above given, and it must be conceded that in those instances Congress intended the execution of the powers to be final and conclusive everywhere; in other words, that the fine imposed on a mail contractor by the Postmaster-General, for delinquency, should be a valid charge in his accounts and that no court should review this action. And the same may be said of the collector's assessments under section 3371 (R. S.).

Congress, in like manner, intended that the action of the Postmaster-General, under the power in question, should be binding on the courts as one of those "matters appertaining to the postal service" which, being "*left to the discretion and judgment* of the Postmaster-General, the exercise of that judgment and discretion *can not in general be interfered with and the results following defeated*" (*United States* v. *Barlow*, 132 U. S. R., 271, 280).

In a word, this case would seem to be governed by the principle laid down by this court in *Martin* v. *Mott* (12 Wh., 19, 31), namely, that "whenever a statute gives a discretionary power to any person, to be exercised by

him upon his own opinion of certain facts, it is a sound rule of construction that the statute constitutes him the sole and exclusive judge of the existence of those facts. * * * It is no answer that such a power may be abused, for there is no power which is not susceptible of abuse."

It seems to follow, therefore, that there is error in the judgment which calls for its reversal.

WM. A. MAURY,
Assistant Attorney-General.